

## SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

### PART 300—USER FEES

Sec.

300.0 User fees; in general.

300.1 Installment agreement fee.

300.2 Restructuring or reinstatement of installment agreement fee.

300.3 Offer to compromise fee.

AUTHORITY: 31 U.S.C. 9701.

SOURCE: T.D. 8589, 60 FR 8299, Feb. 14, 1995, unless otherwise noted.

#### § 300.0 User fees; in general.

(a) *In general.* The regulations in this part 300 are designated the User Fee Regulations and provide rules relating to user fees under 31 U.S.C. 9701.

(b) *Applicability.* User fees are imposed on the following services:

(1) Entering into an installment agreement.

(2) Restructuring or reinstating an installment agreement.

(3) Processing an offer to compromise.

(c) *Effective Date.* This part 300 is applicable March 16, 1995, except that the user fee for processing offers to compromise is applicable November 1, 2003.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9086, 68 FR 48787, Aug. 15, 2003]

#### § 300.1 Installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code.

(b) *Fee.* The fee for entering into an installment agreement is \$43.

(c) *Person liable for fee.* The person liable for the installment agreement fee is the taxpayer entering into an installment agreement.

#### § 300.2 Restructuring or reinstatement of installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code that are in default. An installment agreement is deemed to be in default when a taxpayer fails to meet any of the conditions of the installment agreement.

(b) *Fee.* The fee for restructuring or reinstating an installment agreement is \$24.

(c) *Person liable for fee.* The person liable for the restructuring or reinstatement fee is the taxpayer that has an installment agreement restructured or reinstated.

#### § 300.3 Offer to compromise fee.

(a) *Applicability.* This section applies to the processing of offers to compromise tax liabilities pursuant to § 301.7122-1 of this chapter. Except as provided in this section, this fee applies to all offers to compromise accepted for processing.

(b) *Fee.* (1) The fee for processing an offer to compromise is \$150.00, except that no fee will be charged if an offer is—

(i) Based solely on doubt as to liability as defined in § 301.7122-1(b)(1) of this chapter; or

(ii) Made by a low income taxpayer, that is, an individual who falls at or below the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511) or such other measure that is adopted by the Secretary.

(2) The fee will be applied against the amount of the offer, unless the taxpayer requests that it be refunded, if the offer is—

(i) Accepted to promote effective tax administration pursuant to § 301.7122-1(b)(3) of this chapter; or

(ii) Accepted based on doubt as to collectibility and a determination that collection of an amount greater than the amount offered would create economic hardship within the meaning of § 301.6343-1 of this chapter.

(3) Except as otherwise provided in this paragraph (b), the fee will not be refunded to the taxpayer if the offer is accepted, rejected, withdrawn, or returned as nonprocessable after acceptance for processing.

(4) No additional fee will be charged if a taxpayer resubmits an offer the

**Pt. 301**

**26 CFR Ch. I (4–1–04 Edition)**

Secretary determines to have been rejected in error or returned in error after acceptance for processing.

(c) *Person liable for the fee.* The person liable for the processing fee is the taxpayer whose tax liabilities are the subject of the offer.

[T.D. 9086, 68 FR 48787, Aug. 15, 2003]

**PART 301—PROCEDURE AND  
ADMINISTRATION**

**Information and Returns**

**RETURNS AND RECORDS**

**RECORDS, STATEMENTS, AND SPECIAL RETURNS**

**Sec.**

301.6001–1 Notice or regulations requiring records, statements, and special returns.

**TAX RETURNS OR STATEMENTS**

*General Requirement*

301.6011–1 General requirement of return, statement or list.

301.6011–2 Required use of magnetic media.

301.6011–3 Required use of magnetic media for partnership returns.

*Income Tax Returns*

301.6012–1 Persons required to make returns of income.

301.6013–1 Joint returns of income tax by husband and wife.

301.6014–1 Income tax return—tax not computed by taxpayer.

301.6015–1 Declaration of estimated income tax by individuals.

301.6016–1 Declarations of estimated income tax by corporations.

301.6017–1 Self-employment tax returns.

*Estate and Gift Tax Returns*

301.6018–1 Estate tax returns.

301.6019–1 Gift tax returns.

*Miscellaneous Provisions*

301.6020–1 Returns prepared or executed by district directors or other internal revenue officers.

301.6021–1 Listing by district directors of taxable objects owned by nonresidents of internal revenue districts.

**INFORMATION RETURNS**

*Information Concerning Persons Subject to  
Special Provisions*

301.6031(a)–1 Return of partnership income.

301.6032–1 Returns of banks with respect to common trust funds.

301.6033–1 Returns by exempt organizations.

301.6034–1 Returns by trusts described in section 4947(a)(2) or claiming charitable or other deductions under section 642(c).

301.6035–1 Returns of officers, directors, and shareholders of foreign personal holding companies.

301.6036–1 Notice required of executor or of receiver or other like fiduciary.

301.6037–1 Return of electing small business corporation.

301.6038–1 Information returns required of U.S. persons with respect to certain foreign corporations.

301.6039–1 Information returns and statements required in connection with certain options.

*Information Concerning Transactions With  
Other Persons*

301.6041–1 Returns of information regarding certain payments.

301.6042–1 Returns of information regarding payments of dividends and corporate earnings and profits.

301.6043–1 Returns regarding liquidation, dissolution, termination, or contraction.

301.6044–1 Returns of information regarding payments of patronage dividends.

301.6046–1 Returns as to organization or reorganization of foreign corporations and as to acquisitions of their stock.

301.6047–1 Information relating to certain trusts and annuity and bond purchase plans.

301.6048–1 Returns as to creation of or transfers to certain foreign trusts.

301.6049–1 Returns regarding payments of interest.

301.6050A–1 Information returns regarding services performed by certain crewmen on fishing boats.

301.6050M–1 Information returns relating to persons receiving contracts from certain Federal executive agencies.

*Information Regarding Wages Paid Employees*

301.6051–1 Receipts for employees.

301.6052–1 Information returns and statements regarding payment of wages in the form of group-term life insurance.

301.6057–1 Employee retirement benefit plans; identification of participant with deferred vested retirement benefit.

301.6057–2 Employee retirement benefit plans; notification of change in plan status.

301.6058–1 Information required in connection with certain plans of deferred compensation.

301.6059–1 Periodic report of actuary.

**SIGNING AND VERIFYING OF RETURNS AND  
OTHER DOCUMENTS**

301.6061–1 Signing of returns and other documents.

301.6062–1 Signing of corporation returns.